RETURN DATE: JUNE 8, 2021

SUPERIOR COURT

STEPHEN METTLER AND STACY METTLER

JUDICIAL DISTRICT OF STAMFORD/NORWALK

VS.

AT STAMFORD

THE TOWN OF NEW CANAAN

APRIL 20, 2021

APPEAL FROM BOARD OF ASSESSMENT APPEALS

TO THE SUPERIOR COURT in and for the Judicial District of Stamford/Norwalk at Stamford on April 20, 2021 comes STEPHEN METTLER AND STACY METTLER ("Mettlers"), c/o Todd H. Lampert, Esq., Lampert Toohey & Rucci, LLC, 46 Main Street, New Canaan, Connecticut, appealing pursuant to Connecticut General Statutes Sections 12-117a and 12-119 from the action of the Board of Assessment Appeals of the Town of New Canaan and complains as follows:

- 1. The Mettlers are the Owner of certain real property in the Town of New Canaan, with improvements thereon, known as 2 Wing Road, New Canaan, Connecticut (the "Property"). The Property is taxed by the Town of New Canaan and is also identified as Map Block Lot 25-12-159.
- 2. A written or printed list of the Property was timely and duly brought into the Assessor as required by law.

- 3. As of the date of the Property was last assessed by the Town of New Canaan and on October 1, 2020 and thereafter, the Assessor of the Town of New Canaan assessed the Property in the amount of \$7,359,940, which is 70% of the Property's appraised value of \$10,514,200.
- 4. The Assessor pursuant to Connecticut General Statute Section 12-62a(b) determined that all property in the Town of New Canaan shall be liable for taxation at 70% of its true and actual valuation as determined by the Assessor.
- 5. The Mettlers timely and duly appealed to the Board of Assessment Appeals, claiming to be aggrieved by the action of the Assessor and offered to be sworn and answer all questions concerning the Property.
- 6. On March 12, 2021 the Board of Assessment Appeals rendered a notice of decision wherein it stated "Pursuant to Connecticut General Statute Section 12-111 your appeal to the Board of Assessment Appeals was dismissed and will not be heard".
- 7. The valuation of the Property placed thereon by the Assessor, which was not modified after the appeal, was improperly determined and was not that percentage of its true and actual value on the relevant assessment date but was grossly excessive, disproportionate, and unlawful.
- 8. The Mettlers are the Owners of the Property and are bound to pay the real property taxes thereon and is aggrieved by the action of the Town of New Canaan.

COUNT TWO (C.G.S. Section 12-119 - 2020 Grand List)

- 1-8. The Plaintiffs repeat and reallege paragraphs 1 through 8 of Count One as if fully set forth herein.
- 9. The Town of New Canaan's Assessment was manifestly excessive and could not have been arrived at except by disregarding the provisions of the statutes for determining the valuation of such Property.
- 10. Count Two of this Appeal is made pursuant to Connecticut General Statute Section 12-119 within the time prescribed by law.

WHEREFORE, STEPHEN METTLER and STACY METTLER appeal from the action and ruling of the Town of New Canaan pursuant to Conn. Gen. Stat. §12-117a and 12-119 and claims:

- A reduction in the assessment of the Property on the grand list of October
 2020, and succeeding grand lists;
- (2) A reduction in the amount of tax;
- (3) A refund or credit, together with interest, of any excess taxes paid in accordance with C.G. S. Sections 12-117a, 12-119 and 37-3a;
- (4) Costs of this action in accordance with Connecticut General Statute Section 12-117a, 12-119, 52-257, and 52-260; and
- (5) All other relief as to justice and equity appertains.

 Dated at New Canaan, Connecticut this 20th day of April, 2021

THE PLAINTIFFS

STEPHEN METTLER and STACY METTLER

Ву____

Todd H. Lampert

Lampert, Toohey & Rucci, LLC

46 Main Street

New Canaan, CT 06840

Juris # 420060

Telephone: (203) 972-8100 Facsimile: (203) 972-8716

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APRIL 20, 2021

STATEMENT OF AMOUNT IN DEMAND

The amount, legal interest, or property in demand is in excess of \$15,000.00, exclusive of interest and costs.

THE PLAINTIFF

STEPHEN METTLER and STACY METTLER

By

Todd H. Lampert

Lampert Toohey & Rucci, LLC

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New Canaan, CT 06840

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